

GLOSSARY

Accrual Accounting - the reporting of all revenues, expenditures, asset purchases, and liabilities in the fiscal year they are incurred.

Additions - to enlarge original or existing items of plant by an increase in number, size, capacity, or amount, but not by replacing existing portions.

Base Effort - items that have been contracted for, purchased, or obligated during previous fiscal years and which require expenditures during the Current Fiscal Year or future fiscal years.

Betterments - improvements to existing items of plant by substitution, modification, renewal, or replacement of original parts with new parts that have a substantially greater capacity.

Budget Year - the fiscal year immediately following the Current Year.

CEFMS - the Corps of Engineers Financial Management System, which includes a Finance and Accounting (F&A) subsystem for processing, recording, and reporting accounting data for the activities in the Civil Works Revolving Fund.

Current (Execution) Year - the next fiscal year for which funding authorization requests are submitted.

Execution (Current) Year - same as Current Year.

Grouped Major Items - a collection of like items or a system consisting of several items that, when grouped together, exceed HQUSACE authority and thus require submittal for approval to the Office of Management and Budget (OMB) and the Congressional Committees on Appropriations, but which individually do not exceed HQUSACE authority. (Examples: ADPE, WCDS, Communications Equipment, etc.)

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Grouped Plant - miscellaneous items of floating and land plant that may be grouped into units of the same type and of approximately the same size or service capability. A group generally should consist of two or more similar items of plant, but may consist of a single item of plant if only one item of a class is owned. (This definition is used in the preparation of ENG Form 2438.)

Incremental Effort - items that cannot be classified as base effort.

Major Items (Continuous) - consist of Major Items that were previously submitted to and approved by the Office of Management and Budget (OMB) and the Congressional Committees. After CECW-O notifies division engineers of approval, these Major Items shall be included in the Current Year submittal for funding purposes as high priority item within the division approved Five-Year PRIP. Major Items under design or contract shall be given the highest priority in the Current Year submittal.

Major Items (New) - those items exceeding HQUSACE authority and requiring submittal to the Office of Management and Budget (OMB) and the Congressional Committees on Appropriations for approval.

Minor Items - those items exceeding the current capitalization level in the financial regulations, but that do not exceed the HQUSACE authority level.

Motor Vehicles - See ER 56-2-1 for the definition.

Non-Grouped Plant - single items of plant for which an ENG Form 22 is prepared. Generally includes aircraft; dredges; structures with an estimated replacement costs of \$200,000 or more; and major floating plant, major mobile land plant, major fixed land plant, and any other-major item of plant with an estimated replacement cost of \$100,000 or more.

Personal Computer (PC) System - an interdependent group of items, including hardware, such as the CPU, keyboard and monitor, and possibly including a printer, plotter, modem, etc., and also including necessary software, which form a complete and usable unit for the intended functions. This definition refers to PC's only and not to mainframe computers or minicomputers.

Prior Year - the fiscal year immediately preceding the Current Year of the PRIP.

Project - a single project may be either an entire project authorization or any major subdivision thereof by location or separate operable unit for which a separate group of feature cost accounts or separate operational records are maintained.

Project Owned - plant acquired with Civil Works project funds to serve only that project.

Revolving Fund Owned - plant acquired by the Revolving Fund to serve more than one Civil Works project or to be used by multiple Civil Works appropriations.